

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

J.A.P. MARC-EDDY LAJOIE, AV.

Write the full name of each plaintiff.

**25 CV 5815**

(Include case number if one has been assigned)

-against-

Department of the Treasury  
Internal Revenue Service  
Fresno, CALIFORNIA 93888-0025

**COMPLAINT**

Do you want a jury trial?

☒ Yes ☐ No

JURY TRIAL NEEDED

Write the full name of each defendant. If you need more space, please write "see attached" in the space above and attach an additional sheet of paper with the full list of names. The names listed above must be identical to those contained in Section II.

**NOTICE**

The public can access electronic court files. For privacy and security reasons, papers filed with the court should therefore *not* contain: an individual's full social security number or full birth date; the full name of a person known to be a minor; or a complete financial account number. A filing may include *only*: the last four digits of a social security number; the year of an individual's birth; a minor's initials; and the last four digits of a financial account number. See Federal Rule of Civil Procedure 5.2.

**I. BASIS FOR JURISDICTION**

Federal courts are courts of limited jurisdiction (limited power). Generally, only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case arising under the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one State sues a citizen of another State or nation, and the amount in controversy is more than \$75,000, is a diversity case. In a diversity case, no defendant may be a citizen of the same State as any plaintiff.

What is the basis for federal-court jurisdiction in your case?

☐ Federal Question

☒ Diversity of Citizenship

**A. If you checked Federal Question**

Which of your federal constitutional or federal statutory rights have been violated?

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**B. If you checked Diversity of Citizenship****1. Citizenship of the parties**

Of what State is each party a citizen?

The plaintiff, J.A.P. MARC-EDDY LAJOIE, is a citizen of the State of  
(Plaintiff's name)

PENNSYLVANIA (DELAWARE COUNTY)  
(State in which the person resides and intends to remain.)

or, if not lawfully admitted for permanent residence in the United States, a citizen or subject of the foreign state of

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If more than one plaintiff is named in the complaint, attach additional pages providing information for each additional plaintiff.

If the defendant is an individual:

The defendant, DEPARTMENT of the treasury, is a citizen of the State of  
(Defendant's name)

or, if not lawfully admitted for permanent residence in the United States, a citizen or subject of the foreign state of

yes, it is! FRESNO, CALIFORNIA.

If the defendant is a corporation:

The defendant, INTERNAL Revenue Service, is incorporated under the laws of the State of CALifornia and OHio

and has its principal place of business in the State of Cincinnati, OHio 45280-2562  
or is incorporated under the laws of (foreign state)

and has its principal place of business in

If more than one defendant is named in the complaint, attach additional pages providing information for each additional defendant.

## II. PARTIES

### A. Plaintiff Information

Provide the following information for each plaintiff named in the complaint. Attach additional pages if needed.

JAP. MARC-EDDY — LAJOIE  
First Name Middle Initial Last Name

31 LEXINGTON AVENUE  
Street Address

(DELAWARE) EAST LANSDOWNE PA 19050-2636  
County, City State Zip Code

(215) 776-9680 Two: marcaddy@lajoie@gmail.com  
Telephone Number Email Address (if available)

meddy@lajoie@hotmail.com

**B. Defendant Information**

To the best of your ability, provide addresses where each defendant may be served. If the correct information is not provided, it could delay or prevent service of the complaint on the defendant. Make sure that the defendants listed below are the same as those listed in the caption. Attach additional pages if needed.

Defendant 1:

Department of the Treasury  
 First Name Last Name  
IRS/Internal Revenue Service  
 Current Job Title (or other identifying information)  
FRESNO, CA 93888-0025  
 Current Work Address (or other address where defendant may be served)  
CALIFORNIA 93888-0025  
 County, City State Zip Code

Defendant 2:

Internal Revenue Service  
 First Name Last Name  
MANAGER on the Floor  
 Current Job Title (or other identifying information)  
P.O. Box 742562  
 Current Work Address (or other address where defendant may be served)  
CINCINNATI, OHIO 45280-2562  
 County, City State Zip Code

Defendant 3:

\_\_\_\_\_  
 First Name Last Name  
 \_\_\_\_\_  
 Current Job Title (or other identifying information)  
 \_\_\_\_\_  
 Current Work Address (or other address where defendant may be served)  
 \_\_\_\_\_  
 County, City State Zip Code

Defendant 4:

First Name

Last Name

Current Job Title (or other identifying information)

Current Work Address (or other address where defendant may be served)

County, City

State

Zip Code

**III. STATEMENT OF CLAIM**Place(s) of occurrence: at their FRESNO office, in CADate(s) of occurrence: June 2, till June 23, 2025**FACTS:**

State here briefly the FACTS that support your case. Describe what happened, how you were harmed, and what each defendant personally did or failed to do that harmed you. Attach additional pages if needed.

Torts caused

I am suing for 3/4 of the total assets of the government corporations. First of all, I am permanently disabled under the state of PA under the 504. I live, reside in PA with my wife, Elisabeth F. LAJOIE. I am a Haitian lawyer who became a <sup>US</sup> citizen in 1992. I maintain that the IRS has discriminated against me because I am a BLACK foreigner, and they forwarded me a Bill fraudulently disclosed for \$2821.00 which they expected me to comply with by June 23, 2025 for \$1421.85. That is simply false. I paid them in full since June 8, 2025 (\$23.69 by a personal check on CITIZENS BANK in PA). IN FULL! (uic)

I am suing with respect to a violation of Rule 18 U.S.C § 1951 and Rule 18 U.S.C § 1341 (Fraud) under The Hobbs Act. These two agencies are responsible for this mess! (IRS)

I am stressed every day because of this story. Neither my wife or I do not owe this money at ANY given time. My wife and I, we both have ongoing medical conditions. We paid \$1395.00 + 23.69 (for btenes) on June 8, 2025.

I would appreciate if I was granted to have my case being heard by conference call or by Zoom. My spine was severely injured during this car accident (passenger in JUBER in PA) I cannot be in court even I wanted it. ~~It~~ I am a wrecked, at present.

#### INJURIES:

If you were injured as a result of these actions, describe your injuries and what medical treatment, if any, you required and received.

I have PTSD, as a result of this car accident in PA. I had two strokes, as a result of the stress that this story is causing to my entire family. My cardiologist is warning me for not having a third one at any given time.

#### IV. RELIEF

State briefly what money damages or other relief you want the court to order.

I want the court to order that  $\frac{3}{4}$  of the defendants total assets be released over to me or whatever would be fair by the judge under U.S. Laws.

My wife was working for the state of New York until her retirement. We deserve that much.


**V. PLAINTIFF'S CERTIFICATION AND WARNINGS**

By signing below, I certify to the best of my knowledge, information, and belief that: (1) the complaint is not being presented for an improper purpose (such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation); (2) the claims are supported by existing law or by a nonfrivolous argument to change existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Federal Rule of Civil Procedure 11.

I agree to notify the Clerk's Office in writing of any changes to my mailing address. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Each Plaintiff must sign and date the complaint. Attach additional pages if necessary. If seeking to proceed without prepayment of fees, each plaintiff must also submit an IFP application.

July 12, 2025 (Saturday)  
Dated

  
Plaintiff's Signature

J. A. P. MARC-EDDY  
First Name

—  
Middle Initial

LAJOIE  
Last Name

31 LEXINGTON AVENUE  
Street Address

(Delaware) EAST LANSDOWNE PA 19050-2636  
County, City State Zip Code

(215) 776-9680  
Telephone Number

(two) marceddy1ajoe@gmail.com  
Email Address (if available)

and meddy1ajoe@hotmail.com

I have read the Pro Se (Nonprisoner) Consent to Receive Documents Electronically:

☐ Yes ☒ No

If you do consent to receive documents electronically, submit the completed form with your complaint. If you do not consent, please do not attach the form.



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025

For your reference	
Notice name	CP14 Tax Year 2024
Notice date	June 2, 2025
Your TIN	XXX-XX-6034
Your caller ID	419383
For more information visit <a href="https://www.irs.gov/CP14">IRS.gov/CP14</a> to learn more about this notice and avoid waiting on the phone.	

9H

N3887-0231478 P021 T01195 00231478 1 AV 0.545  
JAP MARC-EDDY & ELISABETH F LAJOIE  
31 LEXINGTON AVE  
E LANSLOWNE, PA 19050-2636

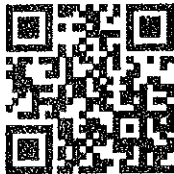


Page 1 of 4

Our records show you filed your 2024 Form 1040 with an amount owed.

**Amount due by June 23, 2025: \$1,421.85**

### What you owe



Scan here to login to  
your online account

### Your billing summary

(transactions within the last 21 days may not be reflected)

Tax you owed when you filed your return	\$2,821.00
Total penalties	\$13.95
Total interest	\$12.90
Payments and credits	-\$1,426.00
<b>Amount due by June 23, 2025</b>	<b>\$1,421.85</b>

**If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.**

If we don't receive a full payment of the amount owed by this date, additional penalties may apply to your account. Penalties can be as high as 50% or more of the tax you owe. In addition, each day you wait to pay after this date, interest accumulates on your total balance.



JAP MARC-EDDY & ELISABETH F LAJOIE  
31 LEXINGTON AVE  
E LANSLOWNE PA 19050 2636

Notice	CP14
Notice date	June 2, 2025
Taxpayer ID number	XXX-XX-6034



Amount due by June 23, 2025

\$1,421.85

Amount enclosed:

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2024), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE  
P.O. BOX 742562  
CINCINNATI OH 45280-2562



- 1 - EVIDENCES(7)

XXXXXXXXXX LS LAJO 30 0 202412 670 00000142185



Official Business  
Penalty for Private Use, \$300



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025



2031478

N3887-0231478 P021 T01195 00231478 1 AV 0.546  
JAP MARC-EDDY & ELISABETH F LAJOIE  
31 LEXINGTON AVE  
E LANSLOWNE, PA 19050-2636

PRESORTED  
FIRST-CLASS MAIL  
Postage and Fees Paid  
Internal Revenue Service  
PERMIT NO. G-48

*Thurs  
Rec: Rec 5/29/2025*

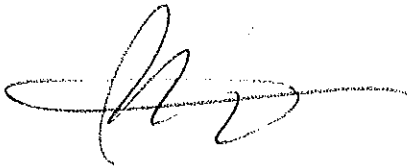
SS# 123-52-6034 ; 094-53-8293

IRS Department: (primary)

As far as I am concerned, I know that you have received payment in full for \$23.69. Go look for your deficit of \$2,821.00 shortage (elsewhere). And send me a transcript for 2024 a receipt and a letter of apologies per your entries dated June 2, 2025.

my wife and I have fully complied before June 23, 2025  
Respectfully yours,

Attorney, J.A.P. MARC-EDDY LAJOIE, JR.



cc: MANAGER on the floor.

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service

2024

Form 1040-V Payment Voucher

- Use this voucher when making a payment with Form 1040
- Do not staple this voucher or your payment to Form 1040
- Make your check or money order payable to the "United States Treasury"
- Write your Social Security Number (SSN) on your check or money order

Amount you are paying by check or money order ▶	Dollars 1,395
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1833

JAP MARC-EDDY AND ELISABETH F LAJOIE Internal Revenue Service  
31 LEXINGTON AVE P.O. Box 802501  
EAST LANSLOWNE, PA 19050 Cincinnati, OH 45280-2501

- 3 -

123526034 LS LAJO 30 0 202412 610



# Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### 2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### 4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### 5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### 6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### 7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

### 8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### 9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

### 10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

#### The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

J A P MARC-EDDY LAJOIE  
31 LEXINGTON AVE  
LANSLOWNE, PA 19050

3-7615/360

6700

DATE Sun 6/8/23

PAY TO THE ORDER OF Internal Revenue Service \$ 23.69

Twenty-three dollars and 69 cents DOLLARS

Heat  
Reactive  
Ink

**Citizens**

MEMO For # 123-52-6034-8094-53-8293

⑆0360761501⑆ 62184308321⑆ 6700

LOOK FOR FRAUD-DETECTING FEATURES INCLUDING THE SECURITY SQUARE AND HEAT-REACTIVE INK. DETAILS ON BACK.



J.A.P Marc Eddy  
Lajoie

MEMBER ID 06160152 800-285-2221  
GOOD THRU 4/7/2026 312-988-5522  
MEMBER SERVICES

[americanbar.org](http://americanbar.org)

J.A.P Marc Eddy Lajoie  
31 Lexington Ave  
East Lansdowne PA 19050

Thank you for being a valued Member.

Your ABA Member ID card is enclosed per your request. Here's how you can use it to make the most of your year:

ELISABETH LAJOIE  
31 LEXINGTON AVE  
EAST LANSOWNE, PA 19050-2636

5/12/2025  
Date

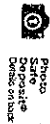
281  
35310  
671

Pay to the  
Order of

United States Treasury  
One thousand Three hundred ninety five and no/100 Dollars  
\$ 1,395.00



PNC Bank, N.A. 020



For 094.53 8293, 183526034

Elisabeth F. Lajoie

03100000531 8409495814 0281

Routing Number




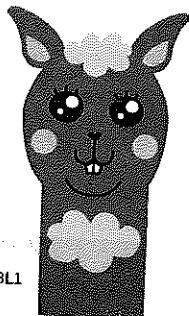
[stjude.org/wemissyou](http://stjude.org/wemissyou)

7/12/2025

Please send me a  
copy of the docket  
number by mail, if possi-  
ble in days ahead.

Sincerely,

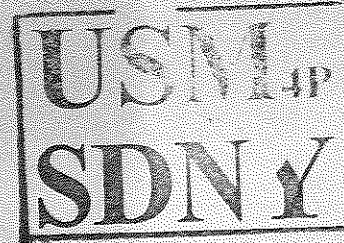
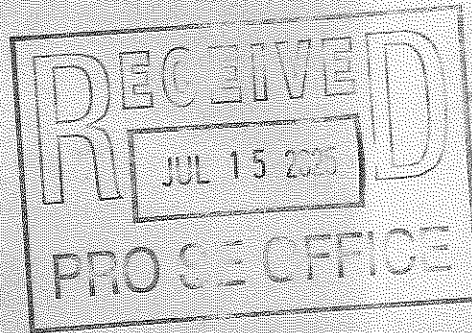
  
Attorney, Lajoie





*L*

Mr. Marc E. Lajoie  
31 Lexington Ave.,  
E. Lansdowne, PA 19050



**Retail**



**RDC 99**

*Pro  
us  
Unit  
South  
500  
New*

*Rush PLEASE!*



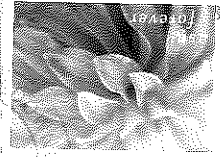
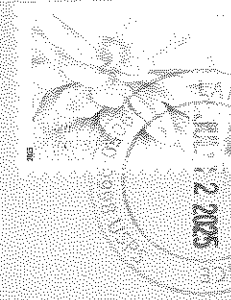


10007

U.S. POSTAGE PAID  
FCM LG ENV  
LANSDOWNE, PA 19050  
JUL 12, 2025

**\$0.85**

S2324H500731-02



SE INTAKE Unit / Room 120  
Court House  
United States District Court  
Southern District of New York  
PEARL Street  
YORK, NY 10007-1312.

